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April 11, 2001

BOX PATENT APPLICATION
Commissioner for Patents
Washington, D.C. 20231

Re: Application of Takehiko SHIODA, Masami SUZUKI, Satoshi ODAGAWA,
Takayuki AKIMOTO, Masahiro OKAMURA, Yasuteru KODAMA, Manabu
NOHARA, Katsunori ARAKAWA, Osamu YAMAZAKI and Hiroto INOUE
PLAY BACK APPARATUS
Our Ref. Q64054

Dear Sir:

Attached hereto is the application identified above including ninety-one (91) sheets of the specification, including the claims and abstract, thirteen (13) sheets of drawings, executed Assignment and PTO 1595 form, and executed Declaration and Power of Attorney.

The Government filing fee is calculated as follows:

Total claims	18 - 20	=	X	\$18.00	=	\$0.00
Independent claims	2 - 3	=	X	\$80.00	=	\$0.00
Base Fee						\$710.00
TOTAL FILING FEE						\$710.00
Recordation of Assignment						\$40.00
TOTAL FEE						\$750.00

Checks for the statutory filing fee of \$710.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from April 11, 2000 based on JP Application No. 2000-108764. The priority document will be filed at a later date.

Respectfully submitted,
SUGHRUE, MION, ZINN,
MACPEAK & SEAS, PLLC
Attorneys for Applicant

By: Darryl Mexic
Darryl Mexic
Registration No. 23,063